

REFERENCES

- Boon, K., McKinnon, J., & Ross, P. (2007). Factors Associated with the Choice of a Quality Auditor when Audit Tendering is Compulsory. *Accounting and Business Research*, 133-144.
- Bougie, R., & Sekaran, U. (2010). *Research Method for Business* (Fifth ed.). United Kingdom: John Wiley & Sons Ltd.
- Damayanti, S., & Sudarma, M. (2007). Faktor-Faktor yang Mempengaruhi Perusahaan Berpindah Kantor Akuntan Publik . *Simposium Nasional Akuntansi 11* .
- Fitriani, N. A. (2014). *Analisis Faktor-Faktor Yang Mempengaruhi Voluntary Auditor Switching Di Perusahaan Manufaktur Indonesia*. Skripsi, Universitas Diponegoro, Fakultas Ekonomika dan Bisnis, Semarang.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21 Update PLS Regresi* (7 ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Handini, U. M. (2017). *Pengaruh Audit Fee, Opini Going Concern, Financial Distress, Ukuran Perusahaan Klien, Kepemilikan Institutional, dan Kompleksitas Perusahaan Terhadap Auditor Switching*. Surakarta: Universitas Muhammadiyah Surakarta.
- Haskins, M., & Williams, D. (1990). A Contingent Model of Intra-Big-8 Auditor Changes. *Auditing: A journal of Practice & Theory*, 55-74.
- Ikatan Akuntan Publik. (2016). Kode Etik Akuntan Profesional. *IAI*. Jakarta: Komite Etika IAI.
- Jensen, M., & Meckling, W. (1976, October). Theory of the firm; managerial behavior, agency costs and ownership structure. *Journal of Finance Economics* , 3, 305-60.
- Juliantari, N. A., & Rasmini, N. K. (2013). Auditor Switching dan Faktor-Faktor Yang Mempengaruhinya. *E-Jurnal Akuntansi Universitas Udayana* , 231-246.
- Kementrian Perindustrian RI. (2016). *kemenprin.go.id*. (Harian Ekonomi Neraca) Retrieved from Industri Manufaktur Jadi Incaran Investor Asing:

<http://www.kemenperin.go.id/artikel/4073/Industri-Manufaktur-Jadi-Incaran-Investor-Asing>

- Kompasiana. (2015, April 17). *Kasus Kimia Farma (Etika Bisnis)*. Retrieved from kompasiana.com:
https://www.kompasiana.com/www.bobotoh_pas20.com/kasus-kimia-farma-etika-bisnis_5535b4d46ea8349b26da42eb
- Kothari, C. R. (2004). *Research Methodology: Methods & Techniques*. New Delhi: New Age International.
- Latan, H. (2014). *Aplikasi Analisis Data Statistik Untuk Ilmu Sosial Sains dengan IBM SPSS* (12 ed.). Bandung: Alfabeta.
- Nasser, A., & Wahid, E. A. (2006). Auditor-Client Relationship ; the case of audit tenure and auditor swichthing in Malaysia . *Managerial Auditing Journal*, 21(7).
- Nazri, S. N., Smith, M., & Ismail, Z. (2012). Factors influencing auditor change: evidence from Malaysia . *Asian Review of Accounting*, 20(3), 222-240.
- Nugroho, D. S., & Ghozali, I. (2015). Faktir-Faktor Yang Mempengaruhi Pergantian Auditor Oleh Klien. *Diponegoro Journal of Accounting*, 4, 1-12.
- Palmrose, Z. (1984). The demand for quality-differentiated audit services in an agency-cost setting: an empirical investigation. *Auditing Research Symposium, IL*, 229-52.
- Schwartz, K., & Menon, K. (1985). Auditor Switches By Failing Firms. *Jstor*, 60(2), 248-61.
- Sridharan, U. V., Dickes, L., & Caines, W. R. (2002). The Social Impcat of Business Failure: Enron. *Emerald Insight*, 17(2), 13.
- Sugiyono. (2011). *Metode Penelitin Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta.
- Suryana, A. (2002, July 11). Indonesia is no stranger to accounting scams: Expert. Jakarta, DKI Jakarta, Indonesia: The Jakarta Post.
- Theng, C.W., Mun, L.W., Wei, L.S., Ying, N.W., & Wen, T.P. (2014). *Determinants Affecting The Auditor Switching: A Malaysian Study*. Malaysia: Universiti Tenku Abdul Rahman.

- Trisnawati, E., & Susan. (2011, Agustus). Faktor-Faktor yang Mempengaruhi Perusahaan Melakukan Auditor Switching. *Jurnal Bisnis dan Akuntansi*, 13(2), 131-144.
- UNITED STATES. (2002). Sarbanes-Oxley Act of 2002: conference report (to accompany H.R. 3763. Washington, D.C.: [U.S.G.P.O]. Retrieved April 12, 2017, from soxlaw.com: <http://www.soxlaw.com/contact.htm>
- Ward, P. (2014, November 17). *Mengupas Tuntas Sebab-Sebab Pegantian Auditor di Tanah Air*. Retrieved December 3, 2017, from Blogger: <http://purnamaward.blogspot.co.id/2014/11/perpindahan-auditor.html>
- Wijayani, E. D., & Januarti, I. (2011). Analisis Faktor-Faktor yang Mempengaruhi Perusahaan di Indonesia Melakukan Auditor Switching. *Simposium Nasional Akuntansi 14*.
- Wijayanti, M. (2010). *Analisis Hubungan Auditor-Klien: Faktor-Faktor yang mempengaruhi Auditor Swithching di Indonesia*. Skripsi, UNiversitas DIponegoro, Fakultas Ekonomi, Semarang.
- Williams, D. (1988). The Potential Determinants of Auditor Change. *Journal of Business Finance & Accounting*, 31, 243-61.
- Woo, E., & Kooh, H. (2001). Factors associated with auditor changes: a Singapore study. *Accounting and Business Research*, 31(2), 133-144.